

## State of Alabama Department of Revenue

(www.revenue.alabama.gov) 50 North Ripley Street Montgomery, Alabama 36132

Cynthia Underwood Assistant Commissioner Lewis A. Easterly Secretary

February 20, 2009

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the renting or furnishing of rooms, lodgings or accommodations to transients in the **City of Homewood**, Alabama

Sections 11-51-202, et seq., <u>Code of Alabama 1975</u>, authorize and empower municipalities to levy a lodgings tax identical to the State Lodgings Tax Laws except for the rates of tax. The Alabama Department of Revenue is required to collect the tax upon the request of the municipality.

On January 19, 2009, the governing body of the City of Homewood adopted Ordinance No. 2381 in lieu of taxes levied by Ordinance No.1969 and Ordinance No. 2226 **effective February 1, 2009**.

The lodgings tax rate is shown below:

Lodgings Tax Rate	6	o	1/
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The Law requires that the City of Homewood lodgings tax be collected, reported and remitted in the same manner as the State lodgings tax. When you file and pay electronically, the City of Homewood lodgings tax is to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file this tax online through the internet at <a href="https://www.revenue.alabama.gov/salestax/efiling.html">www.revenue.alabama.gov/salestax/efiling.html</a> or by telephone by calling toll free 1-800-828-1727. Telephone filers should use Locality Code 9491.

Please direct all questions regarding the City of Homewood lodgings tax to this office:

Alabama Department of Revenue Sales, Use and Business Tax Division Post Office Box 327710 Montgomery, Alabama 36132-7710 334-242-1490 or 866-576-6531